

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

**CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION**

**MASTER DOCKET**

**18-md-2865 (LAK)**

This document relates to:

19-cv-01785; 19-cv-01867; 19-cv-01893;  
19-cv-01781; 19-cv-01783; 19-cv-01866;  
19-cv-01895; 19-cv-01794; 19-cv-01865;  
19-cv-01904; 19-cv-01798; 19-cv-01869;  
19-cv-01922; 19-cv-01800; 19-cv-01788;  
19-cv-01870; 19-cv-01791; 19-cv-01792;  
19-cv-01928; 19-cv-01926; 19-cv-01868;  
19-cv-01929; 19-cv-01803; 19-cv-01806;  
19-cv-01906; 19-cv-01801; 19-cv-01894;  
19-cv-01808; 19-cv-01810; 19-cv-01809;  
18-cv-04833; 19-cv-01911; 19-cv-01898;  
19-cv-01812; 19-cv-01896; 19-cv-01871;  
19-cv-01813; 19-cv-01930; 19-cv-01815;  
19-cv-01818; 19-cv-01931; 19-cv-01918;  
19-cv-01873; 19-cv-01924; 19-cv-10713.

**JOINT STIPULATION**

**IT IS HEREBY STIPULATED AND AGREED** by and among counsel for the Plaintiff

Skatteforvaltningen ("SKAT") and John van Merkensteijn that:

1. To the extent that the jury answers question 25 of the verdict form by entering the amount of \$36,812,386.51, the Parties agree that this amount will be reduced by \$47,388.59 for the purpose of any final judgment.

Dated: New York, New York  
February 10, 2025



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Omineca Pension Plan, Omineca Trust, Remece  
Investments LLC Pension Plan, Starfish Capital  
Management LLC Roth 401(K) Plan, Tarvos  
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SO ORDERED

  
LEWIS A. KAPLAN, USJD

2/10/25